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**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2012**

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**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2012**

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## **INDEPENDENT AUDITORS' REPORT**

Officers and Trustees  
Louisiana Municipal Advisory and Technical Services  
Bureau Corporation  
Baton Rouge, Louisiana

We have audited the accompanying financial statements of Louisiana Municipal Advisory and Technical Services Bureau Corporation (a wholly-owned subsidiary of Louisiana Municipal Association), which comprise the balance sheet as of December 31, 2012 and 2011, and the related statements of operations, changes in stockholder's equity, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Municipal Advisory and Technical Services Bureau Corporation as of December 31, 2012 and 2011 and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Postlethwaite & Nettenville*

Baton Rouge, Louisiana  
June 11, 2013

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**BALANCE SHEETS**  
**DECEMBER 31, 2012 AND 2011**

**ASSETS**

	<u>2012</u>	<u>2011</u>
Current assets:		
Cash	\$ 355,247	\$ 444,195
Accounts receivable, net	79,316	16,671
Prepays	13,780	13,500
Prepaid income taxes	<u>3,077</u>	<u>-</u>
Total current assets	<u>451,420</u>	<u>474,366</u>
Total assets	<u>\$ 451,420</u>	<u>\$ 474,366</u>

**LIABILITIES AND STOCKHOLDER'S EQUITY**

Current liabilities:		
Accounts payable	\$ 2,583	\$ 18,261
Income taxes payable	<u>-</u>	<u>21,951</u>
Total liabilities	<u>2,583</u>	<u>40,212</u>
Stockholder's equity:		
Common stock, no par value, no stated value, 100 shares authorized, issued and outstanding	51,000	51,000
Retained earnings	<u>397,837</u>	<u>383,154</u>
Total stockholder's equity	<u>448,837</u>	<u>434,154</u>
Total liabilities and stockholder's equity	<u>\$ 451,420</u>	<u>\$ 474,366</u>

The accompanying notes are an integral part of these financial statements.

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**STATEMENTS OF OPERATIONS**  
**YEARS ENDED DECEMBER 31, 2012 AND 2011**

	<u>2012</u>	<u>2011</u>
Revenues:		
Program administration fees	\$ 511,230	\$ 518,234
Interest income	280	264
	<u>511,510</u>	<u>518,498</u>
Expenses:		
Administrative fees	376,209	318,892
Accounting fees	9,000	9,000
Advertising	10,833	5,880
Audit fees	5,200	5,000
Depreciation	-	3,371
Legal fees	3,288	1,103
Professional services	42,624	18,150
Rent	3,080	3,080
Sponsorships	28,000	32,500
Telephone	3,390	3,646
Miscellaneous expense	-	3,911
	<u>481,624</u>	<u>404,533</u>
Net income before income taxes	29,886	113,965
Income tax expense	<u>(15,203)</u>	<u>(24,665)</u>
Net income	<u>\$ 14,683</u>	<u>\$ 89,300</u>

The accompanying notes are an integral part of these financial statements.

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**STATEMENTS OF CHANGES IN STOCKHOLDER'S EQUITY**  
**YEARS ENDED DECEMBER 31, 2012 AND 2011**

	<u>Common Stock</u>	<u>Retained Earnings</u>	<u>Total</u>
Balance, December 31, 2010	\$ 51,000	\$ 293,854	\$ 344,854
Net income	<u>-</u>	<u>89,300</u>	<u>89,300</u>
Balance, December 31, 2011	51,000	383,154	434,154
Net income	<u>-</u>	<u>14,683</u>	<u>14,683</u>
Balance, December 31, 2012	<u>\$ 51,000</u>	<u>\$ 397,837</u>	<u>\$ 448,837</u>

The accompanying notes are an integral part of these financial statements.



**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2012 AND 2011**

	<u>2012</u>	<u>2011</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Net income	\$ 14,683	\$ 89,300
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	-	3,371
Changes in operating assets and liabilities:		
Accounts and other receivables	(62,645)	(14,136)
Prepays	(3,357)	(1,350)
Accounts payable and other liabilities	(37,629)	(6,375)
Net cash (used) provided by operating activities	<u>(88,948)</u>	<u>70,810</u>
Net change in cash	(88,948)	70,810
Cash, beginning of year	<u>444,195</u>	<u>373,385</u>
Cash, end of year	<u>\$ 355,247</u>	<u>\$ 444,195</u>
<b><u>Supplemental disclosure of cash flow information</u></b>		
Cash paid for income taxes	<u>\$ 40,231</u>	<u>\$ 31,046</u>

The accompanying notes are an integral part of these financial statements.

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) *Organization Background***

Louisiana Municipal Advisory and Technical Services Bureau Corporation (LaMats), a Louisiana corporation, is a wholly-owned subsidiary of Louisiana Municipal Association (LMA). LMA is an association for the municipalities of Louisiana and is incorporated as a non-profit corporation under the laws of the State of Louisiana. LaMats was incorporated in 1998 for the purpose of providing various advisory and technical services to the membership of the LMA.

**(b) *Depreciation***

Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Lives of the assets are as follows:

Office equipment and furniture	5-7 years
Computer equipment and software	3 years

As of December 31, 2012 and 2011 accumulated depreciation was \$53,285, and all furniture and equipment was fully depreciated.

**(c) *Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and assumptions.

**(d) *Cash and Cash Equivalents***

For the purpose of the statement of cash flows, cash includes cash in deposit accounts with financial institutions.

**(e) *Administrative Revenue***

LaMats receives administrative fees related to the insurance premium taxes collected on behalf of the municipalities participating in the program. LaMats received an administrative fee of 3% of the insurance premium taxes collected in 2012 and 2011. Administrative fees are considered earned and recognized as revenues when collected from the insurance companies.

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

***(f) Accounts Receivable***

LaMats considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts become uncollectible, they will be charged to operations when that determination is made. Collections on accounts previously written off are included in income when received.

***(g) Income taxes***

Provisions for income taxes are based on taxes payable or refundable for the current year based on taxable income and deferred taxes on temporary differences between the tax basis of assets and liabilities and their reported amounts in the financial statements. Deferred tax assets and liabilities are included in the financial statements at currently enacted income tax rates applicable to the period in which the deferred tax assets and liabilities are expected to be realized or settled. As changes in tax laws or rates are enacted, deferred tax assets and liabilities are adjusted through the provision for income taxes.

The Company adopted the accounting guidance related to accounting for uncertainty in income taxes, which sets out a consistent framework to determine the appropriate level of tax reserves to maintain for uncertain tax positions.

**2. INCOME TAXES**

LaMats federal and state income tax expense was \$15,203 and \$24,665 for the years ended December 31, 2012 and December 31, 2011, respectively. The tax years open for assessment are years ending on or after December 31, 2009.

**3. RELATED PARTY TRANSACTIONS**

LaMats pays LMA accounting fees for services performed on their behalf. The total accounting fees were \$9,000 in each of the years ended December 31, 2012 and 2011. LaMats pays LMA administrative fees for various services provided by LMA. For each of the years ended December 31, 2012 and 2011, included in expenses is \$125,000 and \$75,000, respectively, related to administrative fees paid to LMA. LaMats pays LMA rent for the space in which it conducts its operations. For the years ended December 31, 2012 and 2011, LaMats paid LMA a total of \$3,080 in each of the years.

**4. ADMINISTRATIVE CONTRACT**

LaMats contracts with PRA Government Services, LLC dba RDS, to perform billing, collecting and administrative duties within the insurance premium tax program. LaMats' Board of Directors approves the administrative contract on a yearly basis for services rendered. For 2012 and 2011, the contract required payments of approximately \$21,000 and \$20,000 per month or \$252,000 and \$240,000 annually.

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**5. STATE REQUIRED DISCLOSURE**

Act 711 of the 2010 Louisiana Legislative Session amended LRS 24:51 (B) to provide required footnote disclosure in the financial statements for vendors who collect and distribute taxes other than ad valorem taxes for other taxing jurisdictions. Listed below are municipal premium tax collections and distributions to other parish governmental agencies during calendar years 2012 and 2011.

	2012		
	TOTAL	COLLECTION	FINAL
	COLLECTIONS	COST	DISTRIBUTION
Abbeville	\$ 278,080	\$ 8,343	\$ 269,737
Addis	53,038	1,591	51,447
Albany	44,247	1,482	42,765
Amite	111,696	3,351	108,345
Anacoco	33,241	1,039	32,202
Angie	29,107	935	28,172
Arcadia	76,424	2,354	74,070
Arnaudville	70,937	2,931	68,006
Ashland	6,307	189	6,118
Baker	197,175	5,915	191,260
Baldwin	39,278	1,178	38,100
Ball	54,815	1,644	53,171
Basile	30,930	928	30,002
Baskin	10,401	312	10,089
Bastrop	165,499	5,006	160,493
Bernice	29,973	899	29,074
Berwick	110,031	3,301	106,730
Bienville, Village of	16,303	571	15,732
Blanchard	33,469	1,004	32,465
Bogalusa	192,135	6,557	185,578
Bonita	7,061	253	6,808
Boyce	43,313	1,719	41,594
Breaux Bridge	193,566	5,807	187,759
Bunkie	82,316	2,469	79,847
Campti	27,832	876	26,956
Cankton	8,805	265	8,540
Carencro	166,972	5,010	161,962
Castor	18,326	550	17,776
Central	51,229	1,537	49,692
Chatham	21,680	650	21,030
Church Point	110,981	3,330	107,651
Clarks	7,365	262	7,103
Clinton	68,650	2,060	66,590
Collinston	21,767	694	21,073
Converse	17,823	575	17,248
Cottonport	41,142	1,234	39,908
Coushatta	85,294	2,559	82,735
Covington	591,770	17,753	574,017

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**5. STATE REQUIRED DISCLOSURE** (continued)

	2012		
	TOTAL	COLLECTION	FINAL
	COLLECTIONS	COST	DISTRIBUTION
Cullen	23,112	694	22,418
Delhi	68,211	2,047	66,164
Denham Springs	392,034	11,762	380,272
DeQuincy	71,915	2,312	69,603
Dixie Inn	11,667	350	11,317
Dodson	16,764	503	16,261
Dubach	35,249	1,057	34,192
Dubberly	14,829	445	14,384
Duson	71,799	2,154	69,645
Elton	29,957	899	29,058
Epps	14,087	423	13,664
Eros	16,713	501	16,212
Eunice	199,014	5,971	193,043
Fenton	7,758	233	7,525
Florien	27,765	833	26,932
Folsom	70,742	2,349	68,393
Fordoche	17,959	580	17,379
Forest	6,699	201	6,498
Franklinton	166,639	9,336	157,303
French Settlement	23,620	708	22,912
Georgetown	14,846	445	14,401
Gibbsland	21,484	644	20,840
Gilbert	20,077	644	19,433
Glenmora	38,013	1,140	36,873
Golden Meadow	80,345	2,410	77,935
Gonzales	350,362	13,116	337,246
Grambling	39,368	1,222	38,146
Grand Cane	26,178	786	25,392
Grand Coteau	19,076	572	18,504
Grand Isle	31,777	953	30,824
Grayson	25,036	751	24,285
Gretna	383,932	11,518	372,414
Grosse Tete	23,723	712	23,011
Gueydan	39,036	1,171	37,865
Hall Summit	5,886	177	5,709
Haughton	128,421	4,296	124,125
Haynesville	45,613	1,368	44,245
Heflin	19,400	623	18,777
Homer	95,205	2,938	92,267
Hornbeck	17,297	519	16,778

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**5. STATE REQUIRED DISCLOSURE (continued)**

	2012		
	TOTAL	COLLECTION	FINAL
	COLLECTIONS	COST	DISTRIBUTION
Iberia Parish	282,309	9,602	272,707
Iota	37,654	1,130	36,524
Iowa	71,790	2,153	69,637
Jean Lafitte	38,693	1,160	37,533
Jeanerette	113,460	3,404	110,056
Jonesboro	86,753	2,757	83,996
Junction City	3,290	99	3,191
Kaplan	100,720	3,021	97,699
Killian	12,720	382	12,338
Kinder	62,602	1,878	60,724
Krotz Springs	26,056	843	25,213
Lake Arthur	57,327	1,720	55,607
Leesville	163,468	4,904	158,564
Lisbon	6,735	202	6,533
Lockport	95,218	2,857	92,361
Logansport	40,477	1,276	39,201
Longstreet	2,844	86	2,758
Loreauville	31,777	953	30,824
Lutcher	77,405	2,322	75,083
Mangham	22,619	678	21,941
Mansfield	136,501	4,095	132,406
Mansura	41,704	1,251	40,453
Many	101,744	3,052	98,692
Maringouin	32,101	963	31,138
Marion	28,409	914	27,495
Maurice	64,883	1,947	62,936
Melville	22,199	666	21,533
Mer Rouge	32,262	968	31,294
Minden	230,470	6,914	223,556
Mooringsport	23,108	693	22,415
Morgan City	312,601	9,378	303,223
Morganza	20,053	602	19,451
Napoleonville	51,746	1,707	50,039
New Llano	28,473	854	27,619
New Orleans	2,614,516	78,326	2,536,190
New Roads	117,503	3,525	113,978
Noble	11,717	393	11,324
Norwood	11,442	343	11,099
Oak Grove	69,143	2,074	67,069
Oak Ridge	14,879	446	14,433
Oakdale	87,605	2,783	84,822

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**5. STATE REQUIRED DISCLOSURE (continued)**

	2012		
	TOTAL	COLLECTION	FINAL
	COLLECTIONS	COST	DISTRIBUTION
Oberlin	32,661	1,042	31,619
Opelousas	329,443	9,883	319,560
Palmetto	14,316	430	13,886
Parks	14,299	429	13,870
Patterson	99,064	2,972	96,092
Pineville	273,196	8,196	265,000
Pioneer	14,718	442	14,276
Plain Dealing	33,854	1,015	32,839
Plaquemine	255,616	7,730	247,886
Plaucheville	16,089	565	15,524
Pleasant Hill	13,844	415	13,429
Pollock	28,636	859	27,777
Ponchatoula	221,694	6,651	215,043
Port Barre	45,131	1,354	43,777
Port Vincent	14,738	484	14,254
Rayne	158,479	4,754	153,725
Rayville	108,164	3,327	104,837
Reeves	20,737	622	20,115
Richmond	6,393	192	6,201
Richwood	12,965	1,110	11,855
Ridgecrest	7,677	272	7,405
Ringgold	35,167	1,137	34,030
Rodessa	7,161	256	6,905
Rosedale	15,050	451	14,599
Roseland	28,612	920	27,692
Rosepine	26,163	785	25,378
Ruston	329,760	9,893	319,867
Saline	10,517	316	10,201
Sarepta	31,769	953	30,816
Scott	137,963	4,139	133,824
Sibley	31,999	960	31,039
Sikes	6,108	225	5,883
Slaughter	40,396	1,212	39,184
Sorrento	34,996	2,176	32,820
Spearsville	10,599	472	10,127
Springhill	102,744	3,082	99,662
St. Francisville	95,810	2,874	92,936
St. Gabriel	73,071	2,192	70,879
St. Martinville	140,788	4,224	136,564
St. Mary Parish	216,735	6,515	210,220

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**5. STATE REQUIRED DISCLOSURE** (continued)

	2012		
	TOTAL COLLECTIONS	COLLECTION COST	FINAL DISTRIBUTION
Sterlington	36,040	1,511	34,529
Stonewall	63,810	1,915	61,895
Sulphur	339,648	10,190	329,458
Sun	8,315	250	8,065
Sunset	61,281	1,839	59,442
Tallulah	105,789	5,182	100,607
Tickfaw	46,125	1,383	44,742
Vinton	53,040	1,591	51,449
Walker	154,802	4,644	150,158
Washington	35,016	1,113	33,903
Webster Parish	100,106	3,446	96,660
Welsh	75,337	2,260	73,077
Westlake	120,828	3,625	117,203
Westwego	188,285	5,648	182,637
Wilson	10,154	387	9,767
Winnsboro	115,365	3,461	111,904
Wisner	24,816	806	24,010
Woodworth	36,928	1,262	35,666
Youngsville	185,218	5,556	179,662
Zachary	266,641	7,999	258,642
Zwolle	42,079	1,819	40,260
TOTALS	<u>\$ 16,414,307</u>	<u>\$ 511,230</u>	<u>\$ 15,903,077</u>

	2011		
	TOTAL COLLECTIONS	COLLECTION COST	FINAL DISTRIBUTION
Abbeville	\$ 306,049	\$ 9,182	\$ 296,867
Addis	58,992	1,770	57,222
Albany	50,148	1,504	48,644
Amite	129,657	3,890	125,767
Anacoco	34,519	1,036	33,483
Angie	25,879	776	25,103
Arcadia	76,039	2,290	73,749
Arnaudville	68,866	2,066	66,800
Ashland	9,122	273	8,849
Baker	209,457	6,284	203,173
Baldwin	46,879	1,406	45,473
Ball	58,108	1,743	56,365
Basile	31,997	960	31,037
Baskin	9,543	286	9,257
Bastrop	180,634	5,419	175,215



**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**5. STATE REQUIRED DISCLOSURE** (continued)

	2011		
	TOTAL	COLLECTION	FINAL
	COLLECTIONS	COST	DISTRIBUTION
Bernice	30,492	914	29,578
Berwick	115,559	3,467	112,092
Bienville, Village of	15,674	470	15,204
Blanchard	38,541	1,156	37,385
Bogalusa	195,958	6,400	189,558
Bonita	9,023	271	8,752
Boyce	46,933	1,408	45,525
Breaux Bridge	206,592	6,198	200,394
Bunkie	80,545	2,416	78,129
Campti	28,103	843	27,260
Cankton	10,306	309	9,997
Carencro	182,363	5,471	176,892
Castor	20,642	619	20,023
Central	43,133	1,294	41,839
Chatham	23,922	717	23,205
Church Point	115,516	3,466	112,050
Clarks	8,111	252	7,859
Clinton	72,787	2,184	70,603
Collinston	15,276	458	14,818
Converse	18,135	544	17,591
Cottonport	45,694	1,376	44,318
Coushatta	85,741	2,572	83,169
Covington	635,860	19,075	616,785
Cullen	23,050	692	22,358
Delhi	73,022	2,190	70,832
Denham Springs	398,388	11,952	386,436
DeQuincy	71,455	2,144	69,311
Dixie Inn	11,863	356	11,507
Dodson	15,920	478	15,442
Dubberly	14,731	442	14,289
Duson	87,670	2,630	85,040
Elton	31,771	953	30,818
Epps	17,493	524	16,969
Eros	17,204	516	16,688
Eunice	208,773	6,263	202,510
Fenton	9,495	284	9,211
Florien	26,746	802	25,944
Folsom	91,310	2,739	88,571
Fordoche	19,552	586	18,966
Forest	6,186	185	6,001
Franklinton	167,160	5,015	162,145
French Settlement	21,995	660	21,335
Georgetown	13,910	441	13,469
Gibbsland	22,346	674	21,672

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**5. STATE REQUIRED DISCLOSURE (continued)**

	2011		
	TOTAL	COLLECTION	FINAL
	COLLECTIONS	COST	DISTRIBUTION
Gilbert	19,877	596	19,281
Glenmora	39,196	1,176	38,020
Golden Meadow	83,406	2,502	80,904
Gonzales	411,061	12,343	398,718
Grambling	41,769	1,348	40,421
Grand Cane	25,568	767	24,801
Grand Coteau	20,941	628	20,313
Grand Isle	38,002	1,140	36,862
Grayson	25,813	774	25,039
Gretna	416,837	12,505	404,332
Grosse Tete	24,221	726	23,495
Gueydan	43,853	1,315	42,538
Hall Summit	6,582	197	6,385
Haughton	143,237	4,297	138,940
Haynesville	44,395	1,332	43,063
Heflin	21,385	642	20,743
Homer	96,744	2,902	93,842
Hornbeck	18,960	569	18,391
Iberia Parish	294,625	8,880	285,745
Iota	41,529	1,246	40,283
Iowa	76,317	2,289	74,028
Jean Lafitte	29,011	870	28,141
Jeaneratte	122,430	3,673	118,757
Jonesboro	86,303	2,589	83,714
Junction City	4,429	149	4,280
Kaplan	117,045	3,511	113,534
Killian	12,835	385	12,450
Kinder	77,422	2,322	75,100
Krotz Springs	30,610	918	29,692
Lake Arthur	63,678	1,910	61,768
Leesville	172,180	5,165	167,015
Lisbon	5,923	178	5,745
Lockport	118,997	3,570	115,427
Logansport	39,676	1,190	38,486
Longstreet	2,789	83	2,706
Loreauville	32,433	973	31,460
Lutcher	84,175	2,525	81,650
Mangham	22,968	689	22,279
Mansfield	135,208	4,056	131,152
Mansura	42,204	1,266	40,938
Many	102,964	3,089	99,875
Maringouin	36,767	1,103	35,664
Marion	30,723	921	29,802

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**5. STATE REQUIRED DISCLOSURE (continued)**

	2011		
	TOTAL	COLLECTION	FINAL
	COLLECTIONS	COST	DISTRIBUTION
Maurice	75,117	2,253	72,864
Melville	23,267	698	22,569
Mer Rouge	33,456	1,004	32,452
Minden	251,248	7,537	243,711
Mooringsport	25,520	768	24,752
Morgan City	313,079	9,392	303,687
Morganza	21,726	652	21,074
Napoleonville	56,030	1,681	54,349
New Llano	24,985	750	24,235
New Orleans	2,613,688	78,368	2,535,320
New Roads	136,316	4,089	132,227
Noble	11,217	367	10,850
Norwood	11,736	352	11,384
Oak Grove	76,566	2,297	74,269
Oak Ridge	15,249	458	14,791
Oakdale	96,899	2,907	93,992
Oberlin	32,166	965	31,201
Opelousas	342,932	10,288	332,644
Palmetto	21,162	635	20,527
Parks	14,812	444	14,368
Patterson	117,417	3,522	113,895
Pineville	292,915	8,787	284,128
Pioneer	16,736	502	16,234
Plain Dealing	34,930	1,048	33,882
Plaquemine	281,226	8,437	272,789
Plaucheville	18,841	565	18,276
Pleasant Hill	12,986	389	12,597
Pollock	33,437	1,003	32,434
Ponchatoula	231,100	6,933	224,167
Port Barre	57,238	1,717	55,521
Port Vincent	14,020	420	13,600
Rayne	163,461	4,904	158,557
Rayville	103,638	3,109	100,529
Reeves	19,906	597	19,309
Richmond	7,237	227	7,010
Richwood	12,464	374	12,090
Ridgecrest	7,866	236	7,630
Ringgold	41,275	1,238	40,037
Rodessa	7,153	215	6,938
Rosedale	16,480	494	15,986
Roseland	29,056	874	28,182
Rosepine	27,227	817	26,410
Ruston	354,007	10,620	343,387

**LOUISIANA MUNICIPAL ADVISORY AND TECHNICAL SERVICES**  
**BUREAU CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**5. STATE REQUIRED DISCLOSURE** (continued)

	2011		
	<u>TOTAL</u> <u>COLLECTIONS</u>	<u>COLLECTION</u> <u>COST</u>	<u>FINAL</u> <u>DISTRIBUTION</u>
Sarepta	36,709	1,101	35,608
Scott	145,895	4,376	141,519
Sibley	34,915	1,048	33,867
Sikes	5,379	161	5,218
Slaughter	43,316	1,300	42,016
Spearsville	21,265	638	20,627
Springhill	91,518	2,746	88,772
St. Francisville	108,573	3,257	105,316
St. Gabriel	60,723	1,821	58,902
St. Martinville	160,462	4,814	155,648
St. Mary Parish	228,231	6,847	221,384
Sterlington	36,954	1,109	35,845
Stonewall	63,484	1,904	61,580
Sulphur	338,764	10,163	328,601
Sun	8,440	253	8,187
Sunset	73,775	2,213	71,562
Tallulah	107,404	3,409	103,995
Tickfaw	50,378	1,511	48,867
Vinton	83,087	2,493	80,594
Walker	181,415	5,443	175,972
Washington	42,603	1,278	41,325
Webster Parish	116,549	3,497	113,052
Welsh	88,566	2,657	85,909
Westlake	135,466	4,064	131,402
Westwego	187,713	5,631	182,082
Wilson	12,436	376	12,060
Winnsboro	116,487	3,494	112,993
Wisner	24,279	728	23,551
Woodworth	40,805	1,224	39,581
Youngsville	186,231	5,587	180,644
Zachary	273,248	8,197	265,051
Zwolle	45,374	1,361	44,013
<b>TOTALS</b>	<b>\$ 17,244,154</b>	<b>\$ 518,234</b>	<b>\$ 16,725,920</b>

**6. SUBSEQUENT EVENTS**

Management has evaluated events through the date that the financial statements were available to be issued, June 11, 2013 and determined that there were no events that require disclosures. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.